

HOUSE BILL No. 1199

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-9-18-3.

Synopsis: Uniform county innkeeper's tax. Extends the uniform county innkeeper's tax to the rental of campsites in a campground.

Effective: July 1, 2009.

Dembowski

January 13, 2009, read first time and referred to Committee on Agriculture and Rural Development.

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Introduced

First Regular Session 116th General Assembly (2009)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2008 Regular Session of the General Assembly.

HOUSE BILL No. 1199

A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

Be it enacted by the General Assembly of the State of Indiana:

1 SECTION 1. IC 6-9-18-3 IS AMENDED TO READ AS FOLLOWS
2 [EFFECTIVE JULY 1, 2009]: Sec. 3. (a) The fiscal body of a county
3 may levy a tax on every person engaged in the business of renting or
4 furnishing, for periods of less than thirty (30) days, any ~~room or~~ rooms,
5 lodgings, ~~or~~ accommodations, **or campsites** in any:

6 (1) hotel;

7 (2) motel;

8 (3) boat motel;

9 (4) inn;

10 (5) college or university memorial union;

11 (6) college or university residence hall or dormitory; ~~or~~

12 (7) tourist cabin; **or**

13 **(8) campground;**

14 located in the county.

15 (b) The tax does not apply to gross income received in a transaction
16 in which:

17 (1) a student rents lodgings in a college or university residence

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1 hall while that student participates in a course of study for which
2 the student receives college credit from a college or university
3 located in the county; or

4 (2) a person rents a room, lodging, or accommodations for a
5 period of thirty (30) days or more.

6 (c) The tax may not exceed the rate of five percent (5%) on the gross
7 retail income derived from lodging income only and is in addition to
8 the state gross retail tax imposed under IC 6-2.5.

9 (d) The county fiscal body may adopt an ordinance to require that
10 the tax be reported on forms approved by the county treasurer and that
11 the tax shall be paid monthly to the county treasurer. If such an
12 ordinance is adopted, the tax shall be paid to the county treasurer not
13 more than twenty (20) days after the end of the month the tax is
14 collected. If such an ordinance is not adopted, the tax shall be imposed,
15 paid, and collected in exactly the same manner as the state gross retail
16 tax is imposed, paid, and collected under IC 6-2.5.

17 (e) All of the provisions of IC 6-2.5 relating to rights, duties,
18 liabilities, procedures, penalties, definitions, exemptions, and
19 administration are applicable to the imposition and administration of
20 the tax imposed under this section except to the extent those provisions
21 are in conflict or inconsistent with the specific provisions of this
22 chapter or the requirements of the county treasurer. If the tax is paid to
23 the department of state revenue, the return to be filed for the payment
24 of the tax under this section may be either a separate return or may be
25 combined with the return filed for the payment of the state gross retail
26 tax as the department of state revenue may, by rule, determine.

27 (f) If the tax is paid to the department of state revenue, the amounts
28 received from the tax imposed under this section shall be paid monthly
29 by the treasurer of state to the county treasurer upon warrants issued by
30 the auditor of state.

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